

## NEBRASKA INFORMATION SYSTEM

## CHART OF ACCOUNT OBJECTS

NDE DESCRIPTIONS

NOTE: The following definitions of object codes are subject to change at any time at the discretion of State Accounting. Additional codes not listed here are found on the List of NIS Account Objects.

- 100000 (N)     **ASSETS** Resources owned or held by a government, which have monetary value.
- 110000 (N)     **CASH & CASH EQUIVALENTS** An asset object reflecting currency, coin, checks, postal and express money orders, and banker's drafts which are on hand or in bank deposits.
- 111100    GENERAL CASH
- 112100    PETTY CASH    A sum of money set aside on an imprest basis for the purpose of making change or paying small obligations for which the processing of a payment voucher and warrant would be too expensive and time-consuming.  
NOTE: THIS OBJECT SHOULD ONLY BE USED WHEN ESTABLISHING OR TERMINATING A PETTY CASH FUND.
- 112200    DEPOSITS WITH VENDORS
- 130000 (N)     **RECEIVABLES** Amounts owed by others, supported by an existing claim.
- 131300    LOANS RECEIVABLE   Amounts that have been loaned to individuals or organizations external to the State.
- 132100    DUE FROM OTHER FUNDS       Used to indicate amounts owed to a particular fund by another fund in the same government.
- 132200    DUE FROM OTHER GOVERNMENT   Used to reflect amounts due to the reporting government from another government.
- 132900    NSF ITEMS SUSPENSE   Used to reflect checks deposited by NDE that were returned to the State Treasurer due to non sufficient funds, closed accounts, etc.
- 139901    AR INVOICED (SYSTEM)       Amounts reflecting billings that have posted to NIS for which payment has not been received.

200000 (N)     **LIABILITIES**     Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

210000 (N)     **ACCOUNTS PAYABLE/ACCRUED LIABILITIES**

211413 **NONRESIDENT PERSONAL SERVICES WITHHOLDING** Used to account for withholding of State Income Taxes when paying an out-of-state contractor performing services within the State. This should be coded to **76550.211413** and should be supported by calculations on a W-4NA.

211700 **RECEIVED - NOT VOUCHERED** Amounts reflecting goods or services received against a Purchase Order for which an invoice has not yet been processed.

211900 **AAI DUE TO VENDOR** Amounts reflecting invoices that have been posted to NIS for which payment has not been made because the due date is in the future.

213100 **DUE TO GOVERNMENT**     Used to reflect amounts owed by the reporting government to another government. (70000 Funds)

215100 **DUE TO FUND – SHORT TERM** Used to reflect amounts owed by a particular fund to another fund in the same government, including only short-term debts.

216100 **DUE TO FUND – LONG TERM**     Used to reflect amounts owed by a particular fund to another fund in the same government, including only long-term debts.

300000 (N)     **FUND EQUITY**     A group of accounts depicting the net worth of a governmental entity.

343100 **UNDESIGNATED FUND BALANCE**

349100 **UNDESIGNATED FUND BALANCE**

349101 **OFFSET ENTRY – LOANS SETUP** Used to account for loan principal.

400000 (N)     **REVENUE** Do **NOT** use revenue objects for Fund 40000 transactions. Any revenue to a single-letter-of-credit grant (Fund 40000) MUST be coded to objects 865100 or 865150.

460000 (N)     **REVENUE – INTERGOVERNMENTAL** Revenues from other governments in the form of grants, entitlements, shared revenues, payments in lieu of taxes, or reimbursements.

461100 OPERATING FEDERAL GRANTS & CONTRACTS

461200 FEDERAL INDIRECT COST REIMBURSEMENT

461300 PASS-THROUGH FEDERAL GRANTS

461500 OPERATING GRANTS - STATE AGENCIES

461600 OPERATING GRANTS - FROM LOCAL GOVERNMENTS

461700 OPERATING GRANTS – OTHER GOVERNMENT

465100 NONGRANT REIMBURSEMENTS

470000 (N)     **REVENUE – SALES AND CHARGES** Income derived from sales of merchandise and commodities, compensation of services rendered, and charges for various licenses, permits, and fees.

471100 SALE OF SERVICES Includes conference fee charges.

472100 SALE OF SERVICEABLE SUPPLIES AND MATERIALS Includes ESS mailing labels and recycled products.

472200 REPRODUCTIONS AND PUBLICATIONS Includes directories, Stats & Facts, curriculum guides, school management guides, ITS guides, school district maps, etc.

475100 REGISTRATION/LICENSE FEES Includes Teacher Certification fees and Agents Permits.

475102 LICENSURES

475103 ACCREDITATIONS

476100 OTHER LICENSES, PERMITS AND FEES Includes State High School Diplomas.

- 480000 (N)      **REVENUES – MISCELLANEOUS**      Revenue from sources not covered by other major categories.
- 481100 INVESTMENT INCOME      Short Term Investment Pool
- 482100 LAND USE REVENUE      Includes crops – Trust Fund.
- 483200 BULDING AND SPACE RENTAL REVENUE
- 483300 EQUIPMENT LEASE OR RENTAL REVENUE
- 483400 OTHER RENTAL REVENUE
- 484100 OPERATING DONATIONS AND CONTRIBUTIONS
- 484200 CAPITAL DONATIONS AND CONTRIBUTIONS
- 484300 TRUST PRINCIPAL
- 484500 REIMBURSEMENTS FROM NON-GOVERNMENT SOURCES      Includes rebates.
- 484600 OPERATING GRANTS FROM NON-GOVERNMENT SOURCES
- 484800 ROYALTY REVENUE
- 484900 OTHER PRIVATE SOURCES      Includes private school assessment to Fund 2148.
- 486100 LOAN INTEREST
- 486300 CLEARING ACCOUNT
- 486500 MISCELLANEOUS ADJUSTMENTS      Amounts originally recorded as an expenditure in a prior fiscal year and would have been recorded as a reduction of expenditures if the entries occurred in the same fiscal year. Use for all Funds EXCEPT Fund 40000. Use object 865100 for Fund 40000 transactions.
- 490000 (N)      **OTHER FINANCING SOURCES**      Long-term debt proceeds, operating transfers-outs, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.
- 491300 SALE OF SURPLUS PROPERTY
- 493100 OPERATING TRANSFERS IN
- 493200 OPERATING TRANSFERS OUT

- 500000 (N)     **EXPENDITURES**   Decreases in net financial resources. Includes current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.
- 510000 (N)     **PERSONAL SERVICES**   Expenditures for salaries, wages and related employee benefits provided for all persons employed by a government.
- 511100 **PERMANENT SALARIES AND WAGES**   Payments to employees of the State whose positions are permanent in nature, including full-time and part-time personnel.
- 511200 **TEMPORARY SALARIES AND WAGES**   Payments to employees whose positions are temporary in nature.
- 511300 **OVERTIME PAYMENTS**   Salary and wage payments for hours worked in excess of the standard workweek. Prior approval from an authorized supervisor is necessary.
- 511600 **PER DIEM PAYMENTS**   Remuneration in lieu of salaries of boards and commissions as authorized by Statute or Federal Regulations.
- 511700 **EMPLOYEE BONUSES**   A merit increase payable in a lump sum or spread out over time up to the end of the fiscal year. A bonus is not added to the employee's salary base. Includes Employee of the Year and Manager of the Year awards.
- 511800 **COMPENSATORY TIME PAID**   Accumulated overtime hours that are paid at the approved rate in a subsequent pay cycle.
- 511900 **SUPPLEMENTAL (ONE-TIME)**   Payment other than normal salaries and wages. A one-time payment only.
- 512100 **VACATION LEAVE EXPENSE**   Payment for earned vacation leave taken, and unused vacation leave paid upon termination.
- 512200 **SICK LEAVE EXPENSE**   Payment for earned sick leave taken, or sick leave paid upon retirement.
- 512300 **HOLIDAY LEAVE EXPENSE**   Payment for holiday taken.
- 512400 **MILITARY LEAVE EXPENSE**   Payment for time required to serve on military duty. (Max. – 15 days per calendar year.)
- 512500 **FUNERAL LEAVE EXPENSE**   Paid time off granted to employees because of a death in the immediate family or to attend a funeral.
- 512600 **CIVIL LEAVE EXPENSE**   Paid time off serving on jury duty, disaster assistance, etc.
- 512700 **INJURY LEAVE EXPENSE**   Payments while employee is absent because of job-related injury, only. Employees who are disabled as a result of a job-related injury/disease and are eligible for workmen's compensation as determined by Worker's Compensation Court are entitled to up to five consecutive days of injury leave.

- 512800 ADMINISTRATIVE LEAVE EXPENSE Requires Governor's or Agency Director's approval.
- 512900 UNION ACTIVITY EXPENSE All time spent for negotiating bargaining unit agreements or for stewardship activities.
- 515100 RETIREMENT PLANS EXPENSE State contributions to the various State retirement plans.
- 515200 OASDI EXPENSE State contributions to Old Age, Survivor's Disability Insurance (Social Security).
- 515400 LIFE AND ACCIDENT INSURANCE EXPENSE State contributions made on behalf of employee group life and accident insurance.
- 515500 HEALTH INSURANCE EXPENSE State contributions made on behalf of employee group health insurance.
- 516200 TUITION ASSISTANCE Employee reimbursement of tuition fees upon completion of course work, to further the education of State employees in direct relation to the job function, for which the employee receives a grade or credit hours. (See 522200 for conferences if course not through a college, university, tech. school.)
- 516300 EMPLOYEE ASSISTANCE PROGRAM Payments to the Department of Personnel for the Employee Assistance Program.
- 516400 UNEMPLOYMENT COMPENSATION INSURANCE EXPENSE State contributions to the unemployment compensation plan.
- 516500 WORKERS COMPENSATION PREMIUMS Payments to the Office of Risk Management for premium assessments related to injury/disease incurred by state employees and worker's compensation assessment fees.

- 520000(N)      **OPERATING EXPENSES**    Expenses directly related to a program's primary service activities.
- 521100 **POSTAGE EXPENSE**    Cost of U.S. postal services, including advances for postage meter expense, post office box rental, business reply accounting fees, stamps, etc. (Does not include postage meter rental or repair.) Reimbursement to an employee for postage and insurance charges they pay to the Post Office for mailing packages should be charged to this account.
- 521200 **COMMUNICATIONS EXPENSE – VOICE/DATA**    Cost of basic telephone and other telecommunications services. May be for services or facilities billed by DAS-Division of Communications, or similar services provided directly by regulated common carriers.
- 521290 **COMMUNICATIONS EXPENSE – DATA ONLY**    Cost of dedicated data only communications services, such as telegraph, teletype, fax, Telex and other data message services.
- 521291 **COMMUNICATIONS EXPENSE – VIDEO**    Cost of dedicated video only communications services, such as videoconferencing.
- 521300 **FREIGHT EXPENSE**    Transportation costs for parcels and shipments via parcel service, shipping, and freight companies. (Includes UPS charges.) For capital equipment or commodity purchases, shipping charges should be included in the cost of the item(s) and NOT be coded to this object. For multiple items with one shipping charge, use a reasonable allocation method.  
**NOTE:** See 559100 for CSI delivery charges.
- 521400 **DATA PROCESSING EXPENSE**    Costs for data processing and word processing services provided by DAS Information Management Services, other agencies, and private firms. Includes key entry charges, services for information retrieval, and access charges.  
**NOTE:** See 543100-543301 for IT Consulting Fees.
- 521500 **PUBLICATIONS AND PRINTING EXPENSE**    Expenses incurred in publishing books, directories, reports and legal notices. Also includes advertising, copying and duplicating services, book binding, picture framing, film processing, photographic services, micrographic services, etc. Includes return address envelopes and business cards from Print Shop.
- 521700 **1099 ROYALTY PAYMENTS**    Royalty fees paid for use of copyrighted items.
- 521900 **AWARDS EXPENSE**    Cost for plaques, trophies, ribbons, and certificates (includes engraving).
- 522000 **1099 AWARDS**    Payments to award recipients
- 522100 **DUES AND SUBSCRIPTIONS EXPENSE**    Cost of dues, subscriptions, memberships, etc. (Includes annual license fees, clipping services, and fees to allow recording from satellite.) (See 521700 for royalty fees.)

- 522200 CONFERENCE REGISTRATION FEES Costs of individual registration fees for meetings and conferences. (Receipts for conference fees and a copy of the conference agenda should accompany claim. If the receipt shows a separate charge for meals, the meals portion should be charged to 571100 or 571600, as applicable.) (Includes defensive driving course registration)
- 522500 EMPLOYEE MOVING EXPENSE Reimbursement to permanent full-time employees of moving expenses incurred for household goods, family and self when taking transfer and relocating to another geographical section of the State for the benefit of the Department of Education. (See the Miscellaneous Chapter in the NDE Personnel Rules.) This includes reimbursement to employee for moving van costs. May also include direct payment to moving company.  
NOTE: A PR Income Adjustment must be made by NDE Central Accounting.
- 522600 JOB APPLICANT EXPENSE All expenses for services provided to, or on behalf of a job applicant regardless to whom payment is made. (Limited to three applicants per each position opening.) (See NDE Memo 501-IV-E).
- 522700 DEFICIENCY CLAIMS Miscellaneous claims approved by State Claims Board.
- 523100 UTILITIES EXPENSE Cost of gas, electricity, water, and sewer services provided by a vendor.
- 523500 PROMPT PAYMENT INTEREST EXPENSE Interest payments, as required by the Prompt Payment Act of 1988, for late payment to vendors. The payment of interest may be billed by the vendor for accounts not paid within 45 days (60 days for third party billings).
- 523600 INTEREST EXPENSE All other payments for the use of money, late payments of contracts, penalty payments for late payment of vendors, etc., that are not mandated by the Prompt Payment Act of 1988.
- 524600 RENT EXPENSE – BUILDINGS Costs of renting space for office, warehousing, permanent parking facilities, and storage.  
NOTE: See 559100 for Records Management Storage.
- 524700 RENT EXPENSE – OTHER REAL PROPERTY Includes renting room for conferences and meetings.
- 524900 DEPRECIATION SURCHARGE State-owned building renewal assessment.
- 525100 RENT EXPENSE – OFFICE EQUIPMENT Rental or leasing of all office furniture and equipment, including copy machines, postage meter, microfiche, micrographics equipment, etc.
- 525200 RENT EXPENSE – DATA PROCESSING EQUIPMENT Rental or leasing of all electronic data/word processing equipment.
- 525400 RENT EXPENSE – COMMUNICATIONS EXPENSE Rental or lease of communication terminal equipment or facilities from vendors other than regulated common carriers, such as telephones, switchboards, microwave equipment, data modems, or other devices which are connected to the communications system. Not to be confused with communication services, object 521200.



- 525500 RENT EXPENSE – OTHER PERSONAL PROPERTY Rental of other miscellaneous equipment not specifically classified elsewhere. This also includes U-Haul and projector rentals.  
NOTE: See 572100 & 573100 for rental of motor vehicles and aircraft.
- 526100 REPAIR AND MAINTENANCE EXPENSE – REAL PROPERTY Repair, maintenance, and inspection fees of land, buildings, and structures including equipment attached to the building such as furnaces, boilers, air conditioners, wiring, etc and those items other than buildings which add value to land, such as fences, walls, sidewalks, highways, tunnels, bridges, underground storage tanks, irrigation equipment, and trees.
- 527100 REPAIR AND MAINTENANCE EXPENSE – OFFICE EQUIPMENT Repairs, servicing, and maintenance of office equipment, furniture and copy machines. Includes service contracts, maintenance agreements, extended warranties, and repair of postage machines.
- 527200 REPAIR AND MAINTENANCE EXPENSE – MOTOR VEHICLES Repair and maintenance services on State passenger cars, station wagons, vans, and light trucks performed by vendors, including labor, lubrication, washing, towing, inspections, repair parts, etc. (If vendor does the work, include cost of parts and materials.) (See 538100 for parts/materials purchased separately.)
- 527300 REPAIR AND MAINTENANCE EXPENSE – MEDICAL EQUIPMENT
- 527400 REPAIR AND MAINTENANCE EXPENSE – DATA PROCESSING EQUIPMENT Repair and maintenance service of all electronic data processing equipment. (Includes installation charges.)  
NOTE: See 555100 for maintenance of software packages.
- 527500 REPAIR AND MAINTENANCE EXPENSE – COMMUNICATIONS EQUIPMENT Repair and maintenance of communications equipment owned or leased by the State. Includes actual repair and maintenance costs and cost of maintenance contracts for two-way radio equipment as well as telephone related communications equipment, such as TTY and TDD.
- 527600 REPAIR AND MAINTENANCE EXPENSE – HOUSEHOLD/INSTITUTION EQUIPMENT
- 527700 REPAIR AND MAINTENANCE EXPENSE – PHOTOGRAPHY/MEDIA EQUIPMENT
- 527800 REPAIR AND MAINTENANCE EXPENSE – OTHER PERSONAL PROPERTY Maintenance and repair costs of all miscellaneous personal property not specifically classified elsewhere in the account 526000 & 527000 series. Includes recharging of fire extinguishers.

**Notes on use of Supplies Expenses** Code according to what the item is, not its use. Include equipment and furniture costing less than the NDE capitalization rate (\$1500).

- 531100 **OFFICE SUPPLIES EXPENSE** Cost of office supplies, such as stationery, forms, paper, ink, unexposed film, pens, packing cartons, pencils, book ends, document holders, stampers, typewriter ribbons, keys, blank cassette tapes, batteries, stencils, postage meter tape and ink, and most other consumable items used in the normal operation of an office. Includes diskettes, laminating film, city/zip code directories, multi-plug outlets, power strips, printer cartridges, nameplates, and toner.
- 532100 **NONCAPITALIZED EQUIPMENT** Cost of items of equipment and furniture, except computer equipment, with a purchase price from \$100 to the capitalization rate.
- 532101 **NONCAPITALIZED COMPUTER EQUIPMENT** Cost of items of computer equipment/hardware with a purchase price from \$100 to the capitalization rate. Includes multi-function equipment that has printer and/or scanner capabilities.
- 533100 **HOUSEHOLD AND INSTITUTIONAL SUPPLIES EXPENSE** Costs of clothing and clothing items including uniforms and safety equipment to be worn by the person, linen, food utensils, food service supplies, laundry supplies, sanitation supplies, light bulbs, personal and health items, salt for soft water units, and janitorial supplies not provided as part of a janitorial service contract. (Supplies only, not services.)
- 533900 **FOOD EXPENSE** Cost of all food and foodstuff.
- 534500 **AGRICULTURAL SUPPLIES EXPENSE** Includes pesticides, fertilizers, herbicides, seed, soil, garden hoses, etc. (See 538100 for irrigation equipment parts and supplies.)
- 534600 **EDUCATIONAL AND RECREATIONAL SUPPLIES EXPENSE** Supplies normally used for educational or recreational purposes such as books, guides, manuals, tapes, film strips, teaching aids, and sporting equipment.  
NOTE: Supplies used in an educational setting should be coded according to what they are – pencils should be coded to 531100.
- 534700 **ENGINEERING, TECHNICAL, AND COMMUNICATION SUPPLIES EXPENSE** Survey and drafting supplies, communication supplies, blueprints, etc.
- 534800 **CONSTRUCTION AND MAINTENANCE SUPPLIES EXPENSE** Supplies used in construction such as steel products, lumber, shop supplies, concrete products, electrical, tools, road building and repair materials, locks, humidifier and air purifier filters, paint and varnish, etc.
- 534900 **MISCELLANEOUS SUPPLIES EXPENSE** Supplies not specifically classified or which do not necessarily fit elsewhere in the 530000 through 538000 series, such as telephones, fire extinguishers/detectors, pictures, picture frames, projector lamps, slide trays, cables/connectors, adapters, disk storage items, system savers, diplomas, flags, floor mats, walls, office module components, window blinds, glass for desktops, promotional items, office and computer equipment under \$100, etc.

- 534901 CONFERENCE MEALS Meals provided to the public when registration fees have been collected to cover the cost of the meal while attending an agency-sponsored conference.
- 535100 MEDICAL SUPPLIES EXPENSE Includes first aid kits.
- 537100 LABORATORY SUPPLIES EXPENSE Chemicals and other laboratory supplies.
- 538100 VEHICLE AND EQUIPMENT SUPPLIES EXPENSE Costs of supplies purchased for State vehicles and equipment. Includes: fuel for operation of engines such as gas, diesel, propane; fluids used in the operation of engines such as motor oil, greases, transmission oils, hydraulic fluids, antifreeze, de-icers; tires; repair and replacement parts, etc.  
NOTES: 1) See 527200 if service is performed by a vendor. 2) See 572100 or 574600 if fuel is purchased for a commercial rental. 3) Code fuel, fluids, etc purchased for TSB rental/lease to 41340.132200.
- 539100 INDIRECT COST ALLOWANCE Charges to a grant or contract for indirect costs which have been identified for reimbursement by approved plan.
- 539500 PURCHASING CARD SUSPENSE Charges to a Purchasing Card for which backup has not been received, so the charge cannot be coded to the correct account. (When the backup is received, a Journal Entry must be processed to charge the correct account)

**Notes on use of Contract/Service Expenses:** Please include contract # on all invoices, if applicable.

When possible, enter contract # in Subledger field, using SL Type "U", to simplify data inquiries.

The first \$25,000 of a contract is coded to the "00" object and any cost of the contract greater than \$25,000 is coded to the "01" object

- 541100 ACCOUNTING AND AUDITING SERVICES EXPENSE Fees for professional services performed.
- 541101 ACCOUNTING AND AUDITING SERVICES EXPENSE > \$25,000
- 541500 LEGAL SERVICES EXPENSE Payments for legal services only.
- 541501 LEGAL SERVICES EXPENSE > \$25,000  
NOTE: Section 84-205 (5), R.R.S., 1943, establishes restrictions on legal services.
- 541600 GROSS PROCEEDS LEGAL EXPENSE Payments which include amounts for legal services and other expenses where the legal service expense cannot be separately determined.
- 541601 GROSS PROCEEDS LEGAL EXPENSE > \$25,000
- 541700 LEGAL RELATED EXPENSE Costs for miscellaneous legal expenses such as background checks and reimbursement to attorneys/hearing officers for phone, postage, copies, court costs, notary fees, appraisal fees, witness fees, sheriff summons fees, court reporter fees, driving record copy fees, notary public bond, etc. Does not include payments for attorney's legal services.
- 541701 LEGAL RELATED EXPENSE > \$25,000
- 542100 SOS TEMPORARY SERVICES – STATE PERSONNEL

542200 TEMPORARY SERVICES – OUTSIDE VENDORS

542500 ENGINEERING AND ARCHITECTURAL SERVICES EXPENSE  
542501 ENGINEERING AND ARCHITECTURAL SERVICES EXPENSE > \$25,000

543100 IT CONSULTING-APPLICATIONS  
543101 IT CONSULTING-APPLICATIONS > \$25,000

543200 IT CONSULTING-HARDWARE/SOFTWARE SUPPORT  
543201 IT CONSULTING-HARDWARE/SOFTWARE SUPPORT > \$25,000

543300 IT CONSULTING-OTHER  
543301 IT CONSULTING-OTHER > \$25,000

543500 MANAGEMENT CONSULTANT SERVICES Costs for management consultant studies, etc. Includes management contract for Trust farms.  
543501 MANAGEMENT CONSULTANT SERVICES > \$25,000

543600 MEDICAL REVIEW CONSULTING Fees for consultant services of physicians, surgeons, psychiatrists, etc to review applicants' documentation.

544100 PHYSICIAN SERVICES Fees for treatment and consultant services of physicians, surgeons, and psychiatrists.  
544101 PHYSICIAN SERVICES > \$25,000

544300 PSYCHOLOGICAL SERVICES Fees for treatment and consultant services of psychologists.  
544301 PSYCHOLOGICAL SERVICES > \$25,000

547100 EDUCATION SERVICE EXPENSE Costs of honoraria and contractual educational services. Includes fees paid to speakers at educational meetings/conferences and stipends.  
547101 EDUCATION SERVICE EXPENSE > \$25,000

547300 INTERPRETER SERVICES

547500 MAILING SERVICES  
547501 MAILING SERVICES > \$25,000

548400 TRANSACTION PROCESSING SERVICES Costs for serving as fiscal agent for an NDE sponsored/supported activity  
548401 TRANSACTION PROCESSING SERVICES > \$25,000

548500 LAWN/LANDSCAPE/SNOW REMOVAL SERVICES  
548501 LAWN/LANDSCAPE/SNOW REMOVAL SERVICES > \$25,000

548600 PEST CONTROL SERVICES  
548601 PEST CONTROL SERVICES > \$25,000

548700 REFUSE/RECYCLING SERVICES  
548701 REFUSE/RECYCLING SERVICES > \$25,000

549200 JANITORIAL SERVICES  
549201 JANITORIAL SERVICES > \$25,000

- 554900 OTHER CONTRACTUAL SERVICES EXPENSE Any other miscellaneous contractual service not specifically classified elsewhere in the 540000 series. This includes contracts for moving agency offices, film production, test scoring, etc. Also includes payments to school districts for substitute teacher expenses incurred to release district employees for teacher training, in-service activities, or program review under letter contracts.
- 554901 OTHER CONTRACTUAL SERVICES > \$25,000
- 554902 AID DISTRIBUTION SECTION SERVICES
- 554903 REHAB SMALL GRANT ADMINISTRATIVE SERVICES
- 555100 DATA PROCESSING SOFTWARE LICENSE SERVICE FEES Periodic expense for upgrading software or maintenance to software packages. Includes rental/lease of software packages. (See 521700 for royalty payments)
- 555200 SOFTWARE – NEW PURCHASES Purchase of computer software/licenses, regardless of cost..
- 556100 INSURANCE EXPENSE Cost of insurance premiums.
- 556300 SURETY AND NOTARY BONDS
- 559100 OTHER OPERATING EXPENSE Any miscellaneous operating expense that is not specifically classified elsewhere in the 520000-550000 series. Includes storage costs at Records Management Center, DAS-SBD work requests, bank charges for foreign currency exchanges, state building access cards, charges to open locked TSB car doors, rug/mat services, returned check charges, shredding services, DAS Accounting services fees, fees for copies of warrants, and CSI delivery charges

570000 (N) **TRAVEL EXPENSES** All travel expenses for any State officer, employee, member of any commission, council, committee or board of the State, or contractor.

When paying expenses to, or for, anyone except an independent contractor, please enter individual's Address Book # in Subledger field when possible, using SL Type "A", to simplify data inquiries.

See 574600 for information on paying expenses of independent contractors.

571100 **BOARD AND LODGING EXPENSE** Cost of all meals and lodging accommodations incurred while traveling on State business, including meals and lodging of individuals on temporary duty away from the normal duty station. Includes conference meals when reimbursed to employee. (Receipts must accompany claims for lodging expense.) Lodging expense may also be paid directly to the vendor.

571600 **MEALS – WHILE NOT IN TRAVEL STATUS** Costs of meals, snacks, or nonalcoholic beverages for employees, committee members, and contractors with an employee/employer relationship provided during an official function, conference, or hearing and the individual is not in travel status. (Must have received prior approval from Commissioner or designated member of his immediate staff.)

571800 **TAXABLE TRAVEL EXPENSES** Reimbursement for travel expenses that is considered taxable income, including meals that exceed the Standard Meal Allowance Rate allowed by the IRS.

571900 **MEALS – ONE DAY TRAVEL** Reimbursement for breakfast and/or supper when an employee is traveling on state business for one day only. See 571600 for working luncheons/conference meals.)

572100 **COMMERCIAL TRANSPORTATION EXPENSE** Cost of travel by other than State equipment such as aircraft, rail, bus, taxi, automobile rental, etc. Includes fuel purchased for a rental vehicle.

573100 **STATE-OWNED TRANSPORTATION EXPENSE** Cost of travel by use of State-owned aircraft, auto, taxi service, etc., such as charges from a central motor pool operation (TSB). Includes daily or monthly rental of TSB cars.

574500 **PERSONAL VEHICLE MILEAGE EXPENSE** Reimbursement for use of personal automotive, aircraft, or other vehicle while traveling on State business. Includes mileage allowance in lieu of commercial transportation.

574600 **CONTRACTUAL SERVICES TRAVEL EXPENSE** Reimbursement of itemized travel expense to persons who have rendered a service under a contract that does not establish an employer-employee relationship. Claims must be supported by detailed receipts. This also includes expenses that may be paid directly to a vendor. Enter contract # in Subledger field when possible, using SL Type "U", to simplify data inquiries. Unsupported travel expense for contractors, as well as reimbursement of expenses to an organization or business, must be coded to an applicable 540000 through 554901 object code.

574700 **VOLUNTEER TRAVEL EXPENSE** Reimbursement of itemized travel expenses of volunteers. (See Administrative Memorandum #204.)

575100 MISCELLANEOUS TRAVEL EXPENSE Any other reimbursable and incidental expense associated with travel, such as toll fees, parking, tips, excessive baggage charges, etc. (Does not include phone, postage, supplies, registration fees that should be coded to the object appropriate to the expense.)

- 580000 (N) **CAPITAL OUTLAY** Expenditures that result in the acquisition of, or an addition to, fixed assets. Fixed assets are resources of a long-term character owned or held by the government with a unit purchase price of \$1500 or more. Purchase price includes any shipping charges and may include set-up costs. For multiple items with one shipping charge, use a reasonable allocation method. Use 530000 object codes for items costing less than \$1,500.  
**Note: An item with a purchase price of \$1500-\$4999.99 is coded to the "00" object and an item with a cost of \$5,000 or more is coded to the "01" object**
- 583000 **FURNITURE AND OFFICE EQUIPMENT** Purchases of all office equipment and furniture, including copy machines and projectors.
- 583001 **FURNITURE AND OFFICE EQUIPMENT \$5000 +**
- 583300 **COMPUTER HARDWARE** Purchase of electronic data-word processing equipment, including central processing units, peripheral equipment, terminals, and hard disc packs.
- 583301 **COMPUTER HARDWARE \$5000 +**
- 583600 **COMMUNICATION EQUIPMENT** Purchase of such items as telephones, switchboards, TDD's, fax machines, telephone answering devices or other communications terminal equipment designed to be connected to the communications system. Also two-way radio equipment, radio control consoles, radio receiving equipment and communications test equipment. Any communication equipment purchase must be approved by DAS Communications.
- 583601 **COMMUNICATION & ELECTRONIC EQUIPMENT \$5000 +**
- 583900 **FIXED SITE WIRELESS COMMUNICATIONS EQUIPMENT**
- 583901 **FIXED SITE WIRELESS COMMUNICATIONS EQUIPMENT \$5000 +**
- 584200 **VEHICLES AND VEHICLES EQUIPMENT** Purchases of passenger car (including station wagons, passenger vans and light trucks). All purchases of passenger cars must have TSB approval.
- 584201 **VEHICLES AND VEHICLES EQUIPMENT \$5000 +**
- 586900 **OTHER FIXED ASSETS** Purchase of all other fixed assets not specifically classified elsewhere in the 580000 series.
- 586901 **OTHER FIXED ASSETS \$5000 +**



- 590000 (N)     **GOVERNMENT AID**     Payment of Federal and/or State money to governmental subdivisions, State Agencies, local health and welfare offices, individuals, etc., in furtherance of local activities and accomplishment of State programs.
- 591100 **AID TO LOCAL GOVERNMENTS**     Payments to local governments in accordance with federal and/or state statutes and regulations, grant awards, or agreements to reimburse expenses incurred in providing educational programs and accomplishment of state programs.
- 592100 **ASSISTANCE TO/FOR INDIVIDUALS**
- 592103 **ASSISTANCE TO/FOR INDIVIDUALS - TRAVEL**
- 592116 **TITLE II MEDICAL EVIDENCE OF RECORD**
- 592117 **TITLE XVI MEDICAL EVIDENCE OF RECORD**
- 592118 **CONCURRENT MEDICAL EVIDENCE OF RECORD**
- 592126 **ADMIN LAW JUDGE TITLE II MEDICAL EVIDENCE OF RECORD**
- 592127 **ADMIN LAW JUDGE TITLE XVI MEDICAL EVIDENCE OF RECORD**
- 592128 **ADMIN LAW JUDGE CONCURRENT MEDICAL EVIDENCE OF RECORD**
- 592200 **1099 REPORTABLE - ASSISTANCE TO/FOR INDIVIDUALS**
- 592211 **TITLE II CONSULTATIVE EXAM**
- 592212 **TITLE XVI CONSULTATIVE EXAM**
- 592213 **CONCURRENT CONSULTATIVE EXAM**
- 592221 **ADMIN LAW JUDGE TITLE II CONSULTATIVE EXAM**
- 592222 **ADMIN LAW JUDGE TITLE XVI CONSULTATIVE EXAM**
- 592223 **ADMIN LAW JUDGE CONCURRENT CONSULTATIVE EXAM**
- 593100 **GRANTS**     Payments, in accordance with statutes and regulations or agreements, to grantees.
- 594100 **SUBGRANTS**     Payments in accordance with statutes and regulations, grant awards, or agreements to sub-recipients.
- 595100 **CONTRACTUAL AID**     Contractual payments related to funding appropriated or budgeted as aid because the proceeds are for the benefit of the contractor or its clients, and not to provide a direct service to NDE.
- 599100 **OTHER GOVERNMENT AID**     Aid payments not specifically classified elsewhere.     Contact NDE Central Accounting prior to the use of this object.     Includes Federally funded or State authorized loans to individuals, and scholarships.
- 599102 **CHILD NUTRITION AID PER AUDITS**

- 599200 1099-OTHER GOVERNMENT AID Includes any 1099-reportable part of scholarship payments.
- 865100 MISCELLANEOUS ADJUSTMENTS All non-income revenues and reimbursements to Fund 40000 BU's. Also includes refunds of amounts originally recorded as an expenditure in a prior fiscal year that would have been recorded as a reduction of expenditures if the entries occurred in the same fiscal year. **Use for Fund 40000 only.** Use appropriate revenue objects for all other funds.
- 865150 PROGRAM INCOME Receipts that should be treated as program income for reporting purposes for a federal grant. **Use for Fund 40000 only.** Use appropriate revenue objects for all other funds.
- 961000 AUTHORIZED AMOUNT Used to record the maximum amount to be spent from a BU or group of BU's. Although the authorized amount will appear on appropriate reports for all BU types, NIS Budget checking will control expenditures for a type GX BU only.